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## Parish Taxes

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## *Parish Taxes*

"Mang Pepe, that is a fine new grandson you have there. Is the little one baptized yet?"

"Not yet, we are planning for next Sunday. We will be expecting you for the party—good food and plenty to drink. By the way, how much are they charging for baptism these days?"

"Ah, Mang Pepe, there you go, forgetting your Catholic education. You know they don't charge for baptism. It is a sacrament, the sacraments are not for sale."

"Are you sure of that? Before the war when my son was married I complained to our Bishop about the price the Padre was asking. You remember that Bishop was a good one, a holy man, and do you know what he replied? He used the very same words I am using: 'Pepe, we charge more for baptisms and marriage because you people have plenty of time to prepare, you know that these events are coming, and you always have a big blowout. It is only fair that we charge you more on these occasions.' Now he was a good man and a good bishop, but he also said 'charge'. So you see, 'charge' it is, and a high price at that."

"But, Mang Pepe, even a bishop cannot sell a sacrament, it is a sacred thing. It would be a mortal sin to sell a sacrament. This is the law of the Church."

"That is what you say, but let me tell you about the marriage of one of my tenants. He wanted a Mass to be said in his barrio, and the priest asked for fifty pesos. The man said he can pay only ten, and so they haggled just like in the market, until finally the priest told him, 'Twenty-five, that is my bottom price.' That is a fact, I was there."

Conversations like the one described above are only too common among us. They reveal the attitude and ideas of only too many people, that they are buying the sacraments and sacramentals. It is not strange that people should talk this way because they think this way. And it is not surprising, for priests—and bishops—do set a fixed fee for various sacraments and other religious services and they actually demand that fee. This they have a right to do. But sometimes a sort of bargaining takes place until the "bottom price" is reached. This of course is an abuse, and the Church in the Philippines is trying to check the abuse.

Still, the use of the words "charge", "price", etc., with reference to the sacraments is only too common. Unfortunately, priests who should know better, and even bishops, fall into the same careless usage in discussing "prices" among themselves or with their flocks.

In some parts of the world the people are taught to say "alms" or "offering"; as, "Father, what is the customary offering for baptism?"

Of course, "offering" is a much nicer sounding word than "price", and it may be correct in some places. However, the word used in the Acts and Decrees of the First Plenary Council of Manila (1953) is "tax", which makes this the official word. The same word is also used in the Code of Canon Law, which is the universal law of the Roman Catholic Church. So tax it is, in the Philippines at least—not offering, much less price, *bayad*.

"Offering" implies freedom on the part of the donor to give more or less at his discretion. "Price" definitely connotes commerce, buy-and-sell; it follows the law of supply and demand and permits competition. A tax, on the other hand, is fixed by competent authority and leaves no room for bargaining. However, it does leave room for "anomalies", and "anomalies" are what seem to have given rise to the idea of "charge", "bargain", *bayad*.

From the very beginning of Christianity abuses have crept into the administration of the sacraments, human nature being what it is. In the very infancy of the Church, when Peter and John were baptizing in Samaria, a certain recent convert, Simon Magus, seeing the powerful and often miraculous effect of the sacraments on the new Christians (Acts 8, 18 and following), offered money to the Apostles: "Let me too have such power that when I lay my hands on anyone he will receive the Holy Spirit." Whereupon Peter said to him: "Take thy wealth with thee to perdition." Peter was not selling the sacrament of holy orders. But alas, not all the successors of Peter in the apostolate have been equally free from "anomalies".

Christ Our Lord did not tax the people for his miracles, sermons and other good works. They were all given *gratis et amore*. But the beneficiaries of his generous love felt so grateful that they just had to give something, an offering; sometimes in money but usually in kind. This free exchange of services has been going on throughout the centuries in the Church; especially—well does this writer know from his years of priestly ministry—among the poorer folk of the countryside. A beneficiary of the ministries of the Church feels that he simply must give something over and above his *salamat po*. Now, frequent gifts of this kind are apt to suggest to the minister of religion the idea of capitalizing on his good works. Of course God will reward his minister—in heaven; but heaven may be a long way off, and in the meantime the minister of God and the work of God must continue in this world, where money and material goods are necessary to sustain life, to build a church, to support a school. Hence the beneficiaries of the Church's ministry not only may but must help out with their material contributions that these ministries may continue to benefit them and others. The minister of God makes a suggestion which gradually becomes a custom and in time an exaction.

Some of those who have been helped by God's minister react generously to this arrangement. Others are not so generous, still others

downright mean. Often, of course, the stingy ones have been soured by an experience with a not so zealous priest, one of those hirelings mentioned by Our Lord when he described himself as the Good Shepherd (John 10, 1-18). However, let us not talk of hirelings but of the ordinary good shepherd who tries his best to follow in the footsteps of the Master. When such a shepherd, tired of herding sheep, in a moment of weariness has to deal with one of his refractory black rams, the human side of his character is only too apt to come to the surface and make him insistent even to the point of injustice. As for the hirelings, the Simon Magus types, they will always insist far more on what they get than on what they give. And so there are complaints from the laity, and eventually the Church has to make a law, to impose a tax, for the protection of both clergy and people, to guide the shepherd and to guard the sheep. Thus, n. 733 of the First Plenary Council of Manila decreed as follows:

With regard to parochial taxes which commonly come under the name of *grancel*, the following are to be observed in accordance with can. 1507, n. 1:

1. Let the amount of the tax be determined in the Provincial Council or in a meeting of the Bishops of the Province, so that the parish priests may be ruled as far as possible by the same norm in each ecclesiastical province;

2. In determining taxes of this kind the Bishop ought to consider both the needs of the clergy and the circumstances of the present times;

3. Let the taxes be not so heavy that the faithful are prevented from fulfilling their religious duties;

4. The publication of the taxes will have no force unless first approved by the Apostolic See.

From the above decree it will be noted that the amount of the tax is not left to the discretion of the individual priest or even bishop but to the collective prudence of all the bishops of an ecclesiastical province, and even this is subject to the approval of the Holy See. The said Plenary Council, taking its cue from the canon law of the universal Church, clearly realized the dangers of abuse once taxes are imposed. Accordingly it wisely added certain decrees to safeguard the flock from any possible hirelings among the shepherds, from the Simon Maguses who prefer to get rather than give.

Note, for instance, the third section of the above decree. Then n. 734 clearly states that "the edict of the Bishop whereby the parochial taxes approved by the Holy See are established *will be made known to the people* (italics supplied) and a copy posted in each parochial office as well as in the sacristy, in an open place." In other words let the people know what is what; leave no opportunity for the hiring to exact too high a "price".

N. 735 decrees that "nothing at all either directly or indirectly (italics supplied) is to be exacted from the faithful over and above the prescribed tax. Moreover, let the parish priest in asking the prescribed tax keep before his eyes equity and Christian charity. Let no one ever dare to repel the poor from any sacred function which they ask for." In other words, the kindly parish priest has the discretion to lower the prescribed tax, even to a mere *salamat po*, in the case of the indigent poor. In this matter of cancelling the tax,

of giving service *gratis et amore*, let us note the full meaning of the last sentence of the above decree (n. 735): "Let no one ever dare to repel the poor from any sacred function which they ask for"—baptism, for instance, or marriage. The same rule is put even more clearly in the general law of the universal Church, wherein we read (can. 463): "Let not the parish priest refuse gratuitous ministry to those unable to give."

Paragraph 2 of the same canon further and very clearly states that the priest who *demand*s or *exact*s an amount over and above the prescribed tax is bound to restitution. It thus puts such an exaction on a par with theft. Yes, the Church means business in this matter; but after all she is dealing with frailty. Just as Peter and Paul have had their imitators, so has Judas.

The Church has actually put teeth in her legislation as far as this is possible in an organization that has no police force and no Muntinglupa on this earth. Our Manila Council in its decree 736 simply restates can. 2408: "Those who increase the approved taxes or exact anything over and above are to be restrained with a heavy fine, and if they repeat the offense they are to be suspended from office according to the gravity of their fault besides making restitution of what they have unjustly acquired." Alas that such laws should be necessary for Christ's apostles! But down the centuries the Church has learned from Judas and Simon Magus and their imitators that the devil of avarice can infiltrate the hearts even of those whom Christ has called; how much more, then, the hearts of hirelings and opportunists.

It should be clear from this that "charge", "price", *bayad*, when used of the sacraments, is an abuse of terminology. There is no such price for any sacred function. There is a tax, but this is an entirely different thing. Unfortunately, this tax is even now actually mistaken as a price not only in the minds of the faithful but even in the speech of the clergy. Thus an abuse is being perpetuated.

The idea of a tax or *arancel* was and is to equalize the burden of supporting the Church and to give it a measure of stability rather than leave it to the hit-and-miss method of support by alms alone, that is to say, plenty from the generous and little or nothing from the ungenerous who should share equally in the burden. Just when the *arancel* system was introduced in the Philippines this writer has not been able to find out, but it appears to have been not later than the middle of the seventeenth century. Complaints against the high-handed exactions of some of the clergy were as usual the occasion for setting a "ceiling" on parish fees.

Other systems have been considered and discussed, notably in the Manila Council of 1908. There is, for instance, the plan of strictly voluntary offerings or alms; but it was feared that this would place the entire burden of supporting the Church on a few generous people;

thus, the Church's material resources would fail and its saving work would slow down. A form of tithing has also been considered, but rejected as not being practical under Philippine conditions. In this system an estimate of the parish budget would be prepared; the income demanded by the budget would then be divided among the families which constitute the parish, classified, as under the Spanish regime, into various groups of *pudientes*, first class, second class, and so on. Thus each family would contribute to the support of the parish according to its capacity.

But suppose the families do not contribute? Then the bishop deprives them of their priest. But in that case the generous people who did give and are willing to give are deprived of the services of their priest, while the ungenerous simply drift into complete worldliness without a shepherd to guard them, and the poor who with the best will in the world can contribute only a drop in the bucket would also lose the Padre's services and would not be able to afford to go to the next town for the sacraments.

So when all opinion and suggestions had been heard and weighed by the Council of 1908 and again the Council of 1953, it was decided to retain the present system of taxing or the *arancel*. It may not be the ideal system, but the Church recognizes it in canon law and definitely approves it for the Philippines. Until a certainly better means is found to assure the financial support of the Church and her works we shall have to make the best of it. A tax would be unnecessary if we all had the primitive Christian spirit, both sheep and shepherds. But we are not all on fire with love of God, we are not all saintly in our attitudes and practices—so we have a tax. Let us try to understand it. Let us avoid the abuses that only too often arise from the *arancel*, especially in the careless use of terms implying commerce. Above all, let us avoid the spirit of avarice on the one hand, and the lack of a sense of obligation to support our Church and its works on the other, which originally made necessary the imposition of a tax.

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